

SCHEDULE C-EZ  
(Form 1040)

Department of the Treasury  
Internal Revenue Service (99)

Name of proprietor

Net Profit From Business  
(Sole Proprietorship)

- Partnerships, joint ventures, etc., must file Form 1065 or 1065-B.  
► Attach to Form 1040 or 1041. ► See instructions on back.

OMB No. 1545-0074

2002

Attachment  
Sequence No. 09A

Social security number (SSN)

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Part I General Information

You May Use  
Schedule C-EZ  
Instead of  
Schedule C  
Only If You:

- Had business expenses of \$2,500 or less.
- Use the cash method of accounting.
- Did not have an inventory at any time during the year.
- Did not have a net loss from your business.
- Had only one business as a sole proprietor.

And You:

- Had no employees during the year.
- Are not required to file **Form 4562**, Depreciation and Amortization, for this business. See the instructions for Schedule C, line 13, on page C-4 to find out if you must file.
- Do not deduct expenses for business use of your home.
- Do not have prior year unallowed passive activity losses from this business.

A Principal business or profession, including product or service

B Enter code from pages C-7, 8, & 9



C Business name. If no separate business name, leave blank.

D Employer ID number (EIN), if any



E Business address (including suite or room no.). Address not required if same as on Form 1040, page 1.

City, town or post office, state, and ZIP code

Part II Figure Your Net Profit

1 **Gross receipts. Caution.** If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see **Statutory Employees** in the instructions for Schedule C, line 1, on page C-3 and check here . . . . . ► ☐

1

2 **Total expenses** (see instructions). If more than \$2,500, you **must** use Schedule C . . . . .

2

3 **Net profit.** Subtract line 2 from line 1. If less than zero, you **must** use Schedule C. Enter on **Form 1040, line 12**, and **also on Schedule SE, line 2**. (Statutory employees **do not** report this amount on Schedule SE, line 2. Estates and trusts, enter on Form 1041, line 3.) . . . . .

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